

## 2020 Individual Income Tax Return Checklist

| <b>Income – Please provide evidence</b>  | <b>Yes</b> | <b>No</b> | <b>Unsure</b> |
|--|------------|-----------|---------------|
| 1. Salary or wages   |            |           |               |
| 2. Allowances, earnings, tips, director's fees etc.  |            |           |               |
| 3. Employer lump sum payments  |            |           |               |
| 4. Employment termination payments   |            |           |               |
| 5. Australian Government allowances and payments like Newstart, Youth Allowance and Austudy payments |            |           |               |
| 6. Australian Government pensions and allowances   |            |           |               |
| 7. Australian annuities and superannuation income streams  |            |           |               |
| 8. Australian superannuation lump sum payments   |            |           |               |
| 9. Attributed personal services income   |            |           |               |
| 10. Gross Interest   |            |           |               |
| 11. Dividends  |            |           |               |
| 12. Employee share schemes   |            |           |               |
| 13. Distributions from partnerships and/or trusts  |            |           |               |
| 14. Personal services income (PSI)   |            |           |               |
| 15. Net income or loss from business (as a sole trader)  |            |           |               |
| 16. Deferred non-commercial business losses  |            |           |               |
| 17. Net farm management deposits or repayments   |            |           |               |
| 18. Capital gains  |            |           |               |
| 19. Foreign entities:  |            |           |               |
| – Direct or indirect interests in a controlled foreign company                                       |            |           |               |
| – Transfer of property or services to a non-resident trust   |            |           |               |
| 20. Foreign source income (including foreign pensions) and foreign assets or property                |            |           |               |
| 21. Rent   |            |           |               |
| 22. Bonuses from life insurance companies or friendly societies                                      |            |           |               |
| 23. Forestry managed investment scheme income  |            |           |               |
| 24. Other income (please specify below)  |            |           |               |

| <b>Deductions – Please provide evidence</b>   | <b>Yes</b> | <b>No</b> | <b>Unsure</b> |
|---|------------|-----------|---------------|
| <b>D1. Work-related car expenses</b>  |            |           |               |
| – Cents per kilometre method (up to a maximum of 5,000 kms)   |            |           |               |
| – Log book method   |            |           |               |
| <b>Have any car expenses been reimbursed by your employer?</b>  |            |           |               |
| <b>D2. Work-related travel expenses</b>   |            |           |               |
| <b>Employee domestic travel with a reasonable travel allowance</b>  |            |           |               |
| – If the claim is more than the reasonable travel allowance rate, do you have receipts for your expenses? |            |           |               |
| <b>Overseas travel with a reasonable travel allowance</b>   |            |           |               |
| – Do you have receipts for accommodation expenses?  |            |           |               |
| – If travel is for 6 or more nights in a row, do you have travel records? (e.g. a travel diary)           |            |           |               |
| <b>Employee without a reasonable travel allowance</b>   |            |           |               |
| – Did you incur and have receipts for airfares?   |            |           |               |
| – Did you incur and have receipts for accommodation?  |            |           |               |
| – Did you incur and have receipts for hire cars (if applicable)?  |            |           |               |
| – Did you incur and have receipts for meals and incidental expenses?                                      |            |           |               |
| – Do you have any other travel expenses?  |            |           |               |
| <b>Have any travel expenses been reimbursed by your employer?</b>   |            |           |               |
| Other work-related travel expenses (e.g., a borrowed car, public transport)                               |            |           |               |
| <i>(Please specify)</i>   |            |           |               |
|   |            |           |               |
| <b>D3. Work-related clothing, laundry and dry cleaning expenses</b>                                       |            |           |               |

| <b>Deductions – Please provide evidence</b>   | <b>Yes</b> | <b>No</b> | <b>Unsure</b> |
|---|------------|-----------|---------------|
| Protective clothing   |            |           |               |
| Occupation specific clothing  |            |           |               |
| Non-compulsory uniform  |            |           |               |
| Compulsory uniform  |            |           |               |
| Conventional clothing   |            |           |               |
| Laundry expenses (up to \$150 without receipts)   |            |           |               |
| Dry cleaning expenses   |            |           |               |
| Other claims such as mending/repairs, etc (please specify)                                    |            |           |               |
| <b>Have any clothing, laundry and dry cleaning expenses been reimbursed by your employer?</b> |            |           |               |
| <b>D4. Work-related self-education expenses</b>   |            |           |               |
| <b>Course taken at educational institution:</b>   |            |           |               |
| – Union fees  |            |           |               |
| – Course fees   |            |           |               |
| – Books, stationery   |            |           |               |
| – Travel  |            |           |               |
| – Other (please specify)  |            |           |               |
| <b>Have any self-education expenses been reimbursed by your employer?</b>                     |            |           |               |
| <b>D5. Other work-related expenses</b>  |            |           |               |
| Home office expenses (including working from home due to COVID-19)                            |            |           |               |
| Computer and software   |            |           |               |
| Telephone/mobile phone  |            |           |               |
| Tools and equipment   |            |           |               |
| Subscriptions and union fees  |            |           |               |
| Journals/periodicals  |            |           |               |

| <b>Deductions – Please provide evidence</b>  | <b>Yes</b> | <b>No</b> | <b>Unsure</b> |
|--|------------|-----------|---------------|
| <b>D5. Other work-related expenses (continued...)</b>  |            |           |               |
| Depreciation   |            |           |               |
| Sun protection products (i.e., sunscreen and sunglasses)   |            |           |               |
| Seminars and courses not at an educational institution   |            |           |               |
| Any other work related deductions (please specify)   |            |           |               |
| <b>Have any other work-related expenses been reimbursed by your employer?</b>  |            |           |               |
|  |            |           |               |
|  |            |           |               |
| <b>Other types of deductions</b>   |            |           |               |
| D6. Low value pool deduction   |            |           |               |
| D7. Interest deductions  |            |           |               |
| D8. Dividend deductions  |            |           |               |
| D9. Gifts or donations   |            |           |               |
| D10. Cost of managing tax affairs <ul style="list-style-type: none"> <li>• Interest charged by the ATO (e.g., including SIC and GIC)</li> <li>• Litigation costs</li> <li>• Other expenses incurred in managing tax affairs</li> </ul> |            |           |               |
| D11. Deductible amount of undeducted purchase price of a foreign pension or annuity  |            |           |               |
| D12. Personal superannuation contributions   |            |           |               |
| Full name of fund: ..... Account no: .....   |            |           |               |
| Fund ABN: ..... Fund TFN: .....  |            |           |               |
| – Have you provided the fund a notice of intention to deduct the contribution?   |            |           |               |
| – Has this notice been acknowledged by the fund?   |            |           |               |
| D13. Deduction for project pool  |            |           |               |
| <b>Other types of deductions (continued)</b>   |            |           |               |
| D14. Forestry managed investment scheme deduction  |            |           |               |
| D15. Other deductions (please specify)   |            |           |               |
| <b>Have any amounts at D6 to D15 been reimbursed by your employer?</b>   |            |           |               |
|  |            |           |               |

| <b>Deductions – Please provide evidence</b> | <b>Yes</b> | <b>No</b> | <b>Unsure</b> |
|---|------------|-----------|---------------|
| L1. Tax losses of earlier income years      |            |           |               |

| <b>Tax offsets/rebates – Please provide evidence</b>  | <b>Yes</b> | <b>No</b> | <b>Unsure</b> |
|---|------------|-----------|---------------|
| T1. Are you a senior Australian or a pensioner?   |            |           |               |
| T2. Did you receive an Australian superannuation income stream?   |            |           |               |
| T3. Did you make superannuation contributions on behalf of your spouse?   |            |           |               |
| T4. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed force in the 2020 income year? |            |           |               |
| T5. Did you maintain a dependant who is unable to work due to invalidity or carer obligations in the 2020 income year?                            |            |           |               |
| T6. Are you entitled to claim the landcare and water facility tax offset?   |            |           |               |
| T7. Are you involved in an early stage venture capital limited partnership?   |            |           |               |
| T8. Are you an early stage investor in an early stage innovation company?   |            |           |               |
| T9. Are you entitled to any other non-refundable tax offsets?   |            |           |               |
| T10. Are you entitled to any other refundable tax offsets?  |            |           |               |

| Other relevant information – Please provide evidence   | Yes | No | Unsure |
|--|-----|----|--------|
| <p>A. Are you entitled to the Medicare levy exemption or reduction in the 2020 income year?</p>  |     |    |        |
| <p><i>(If yes, please specify)</i></p>   |     |    |        |
| <p>B. Did you and your spouse/dependants have private health insurance in the 2020 income year?</p> <p><i>(If yes, please provide the annual statement received from your health fund)</i></p>   |     |    |        |
| <p>C. Were you under the age of 18 on 30 June 2020?</p>  |     |    |        |
| <p>D. Did you become an Australian tax resident at any time during the income year?</p>  |     |    |        |
| <p>E. Did you cease to be an Australian tax resident at any time during the income year?</p>   |     |    |        |
| <p>F. Did you make a non-deductible (non-concessional) personal super contribution?</p>  |     |    |        |
| <p>G. Do you have a HELP liability, Student Financial Supplement Loan debt, Student Start-up Loan debt or Trade Support Loan debt?</p>   |     |    |        |
| <p>H. Are you a working holiday maker in Australia on a 417 (working holiday) visa or 462 (working holiday) visa?</p>  |     |    |        |
| <p>I. Did a trust or company distribute income to you in respect of which Family Trust Distribution Tax (FTDT) was paid by the trust or company?</p>   |     |    |        |
| <p>J. Do you have a loan with a private company at 30 June 2020 or has such a loan amount been forgiven in the 2020 income year? Has a private company made a payment to you in the 2020 income year (other than a dividend)?</p> <p><i>(If yes, please specify)</i></p> |     |    |        |
| <p>K. Did you receive any benefit from an employee share acquisition scheme?</p>   |     |    |        |
| <p>L. Family Tax Benefit ('FTB'):</p>  |     |    |        |
| <p>– Did you have care of a dependent child in the 2020 income year?</p>   |     |    |        |
| <p>– Did you or your spouse receive FTB through the Department of Human Services in the 2020 income year?</p>  |     |    |        |

| Other relevant information – Please provide evidence  | Yes | No | Unsure |
|---|-----|----|--------|
| <b>Income tests information</b>   |     |    |        |
| – Do you have any reportable fringe benefits amounts in the 2020 income year?   |     |    |        |
| – Do you have any reportable employer superannuation contributions in the 2020 income year?   |     |    |        |
| – Did you receive any tax-free government pensions in the 2020 income year?   |     |    |        |
| – Did you receive any target foreign income in the 2020 income year?  |     |    |        |
| – Did you have a net financial investment loss in the 2020 income year?   |     |    |        |
| – Did you have a net rental property loss in the 2020 income year?  |     |    |        |
| – Did you pay child support in the 2020 income year?  |     |    |        |
| – Number of dependent children?   |     |    |        |
| <b>Spouse details (if applicable)</b>   |     |    |        |
| <p>– Did you have a spouse for the full year from 1 July 2019 to 30 June 2020? If you had a spouse for only part of the income year, please specify the dates between 1 July 2019 to 30 June 2020 when you had a spouse:</p> <p>From ____ / ____ / _____ to ____ / ____ / _____</p> |     |    |        |
| <p>– What was your spouse's taxable income for the 2020 income year?</p> <p>\$ .....</p>  |     |    |        |
| <p>– Does your spouse have a share of trust income on which the trustee is assessed under Section 98 that has not been included in your spouse's taxable income?</p>  |     |    |        |
| <p>– Did a trust or company distribute income to your spouse in respect of which family trust distribution tax was paid by the trust or company for the 2020 income year?</p>   |     |    |        |
| <p>– Did your spouse have any reportable fringe benefits amounts for the 2020 income year?</p>  |     |    |        |
| <p>– Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2020 income year?</p>  |     |    |        |
| <p>– Did your spouse receive any exempt pension income in the 2020</p>  |     |    |        |

| Other relevant information – Please provide evidence   | Yes | No | Unsure |
|--|-----|----|--------|
| income year?   |     |    |        |
| – Did your spouse receive any tax-free government pensions paid under the <i>Military Rehabilitation and Compensation Act 2004</i> ?   |     |    |        |
| – Does your spouse have any reportable employer superannuation contributions or deductible personal superannuation contributions for the 2020 income year??  |     |    |        |
| – Did your spouse receive any ‘target foreign income’ in the 2020 income year?   |     |    |        |
| – Did your spouse have a total net investment loss (i.e., the total of any financial investment loss and a rental property loss) for the 2020 income year?   |     |    |        |
| – Did your spouse pay child support during the 2020 income year?   |     |    |        |
| – If your spouse is aged between their preservation age and 59 years old, did they receive a superannuation lump sum (other than a death benefit) during the 2020 income year that included a taxed element that does not exceed their low rate cap? |     |    |        |